

SOE 06 2522-10
5/04/2004 FINAL



ANNUAL
FINANCIAL
REPORT
53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2005

☒ BUDGET 53A-19-101
8/18/2004 8/18/2004
Date of Hearing Date of Adoption Last Amended

☐ ACTUAL 53A-3-404

03 Box Elder
Entity
Rodney L. Cook 8/25/2004
Prepared by Date

rodney.cook@besd.net
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Ronald L. Frandsen
Signature of Business Administrator: Date

Return the Budget report (paper copy)
by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us
2. Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,326,470	7,201,470	-	6,957,940
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	35,170	35,200		35,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	76,131	70,000		70,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	211,151	170,000		160,000
1700 Student Activities	-			
1900 Other Revenues From Local Sources	786,804	852,825		874,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	130,423	131,000		131,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous				390,150
TOTAL REVENUES FROM LOCAL SOURCES	7,566,149	8,460,495	-	8,618,090

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	21,752,473	21,672,746		21,796,834
3015	Necessary Existent Small Schools	569,956	571,792		580,303
3020	Professional Staff	2,055,885	2,063,493		2,075,793
3025	Administrative Costs	53,300	53,750		54,550
Restricted Basic Programs					
3105	Special Education -- Add-On	2,151,821	2,849,638		2,974,775
3110	Special Education -- Self-Contained	339,327	275,808		300,498
3120	Extended Year Program -- Severely Disabled	10,590	4,229		371,459
3125	Special Education -- State Programs	63,377	61,758		4,292
3155	Applied Technology -- Add-On	1,161,068	1,252,299		1,251,007
3160	Applied Technology -- Set-Aside	74,535	29,393		30,861
3230	Class Size Reduction (State Funds)	1,395,655	1,373,495		1,380,320
TOTAL BASIC SCHOOL PROGRAM GENERATED		29,627,987	30,208,401	-	30,820,692
Other Minimum School Programs					
3211	Gifted and Talented	42,806	42,060		40,987
3212	Advanced Placement	16,458	16,458		14,569
3213	Concurrent Enrollment	133,559	133,378		133,378
3215	At-Risk -- Regular Program	127,504	127,618		125,747
3216	At-Risk -- Pregnancy Prevention	-	-		-
3218	At-Risk -- Homeless and Minority	15,964	16,123		-
3219	At-Risk -- MESA	8,995	6,000		-
3220	At-Risk -- Gang Prevention	-	-		-
3221	At-Risk -- Youth-in-Custody	151,500	268,446		-
3255	Quality Teaching Block Grant	1,463,676	1,295,295		1,271,003
3260	Local Discretionary Block Grant	505,343	493,490		481,977
3270	Interventions for Student Success Block Grant	297,848	287,761		274,351
3405	Social Security and Retirement	4,896,502	5,239,716		5,746,731
3415	Pupil Transportation	2,189,525	1,858,301		2,093,165
3423	Out-of-State Tuition	75,855	75,000		75,000
3466	Highly Impacted Schools	-	-		-
3471	Guarantee on Transportation Levy	-	-		-
3520	School Land Trust Program	169,760	185,355		192,542
3521	Electronic High School	-	-		-
3555	Voted Leeway	527,860	213,789		227,645
3560	Board Leeway	351,906	142,526		151,763
3867	Charter School Local Replacement	-	-		-
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		40,603,048	40,609,717	-	41,649,550
Less Basic Local Levy		3,177,433	3,673,653		3,330,930
TOTAL STATE SUPPORT AMOUNT *		37,425,615	36,936,064	-	38,318,620
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	105,642	-		308,854
3710	Driver Education (Behind-the-Wheel)	96,180	93,579		
3800	Supplementals / Other Bills	133,708	141,360		101,255
3900	Revenues From Other State Agencies	74,085	4,564		111,384
TOTAL REVENUES FROM STATE SOURCES		37,835,230	37,175,567	-	38,840,113

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	34,213	34,213		34,500
4500 Restricted Federal Through State	1,010,452	1,010,000		1,010,000
4520 Programs for the Disabled (IDEA)	1,523,093	1,523,000		1,520,000
4530 Applied Technology Education	194,666	195,000		195,000
4600 Other Restricted Federal Through State	464,851	486,202		468,220
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)		530,180		530,180
4810 Federal Forest Service (in Lieu of Tax)	12,100	12,100		12,100
TOTAL REVENUES FROM FEDERAL SOURCES	3,239,375	3,790,695	-	3,770,000
TOTAL REVENUES, 10 GENERAL FUND	48,640,754	49,426,757	-	51,228,203

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	19,890,780	20,622,299		20,803,926
132 Salaries - Substitute Teachers	429,100	430,000		430,000
161 Salaries - Teacher Aides and Paraprofessionals	1,648,518	1,650,000		1,650,000
100 Salaries - All Other	468			158,896
Total Salaries (100)	21,968,866	22,702,299	-	23,042,822
200 Employee Benefits	7,800,494	8,352,925		9,100,000
300 Purchased Professional and Technical Services	518,724	451,096		450,000
400 Purchased Property Services	(51,652)	50,000		50,000
500 Other Purchased Services	76,044	79,000		80,000
561 Tuition to Other School Districts Within the State	22,493	22,500		22,500
562 Tuition to Other School Districts Outside the State	132,923	133,000		135,000
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	231,460	234,500	-	237,500
600 Supplies	915,019	920,177		920,000
641 Textbooks	531,698	630,000		480,000
Total Supplies (600)	1,446,717	1,550,177	-	1,400,000
700 Property (Instructional Equipment)	897,093	793,119		795,000
800 Other Objects	211,239	256,743		250,000
810 Dues and Fees	-			
Total Other Objects (800)	211,239	256,743	-	250,000
TOTAL INSTRUCTION (1000)	33,022,941	34,390,859	-	35,325,322
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	155,826	158,164		160,914
142 Salaries - Guidance Personnel	838,943	884,154		897,000
143 Salaries - Health Services Personnel	64,167	65,130		66,000
144 Salaries - Psychological Personnel	99,962	101,461		105,000
152 Salaries - Secretarial and Clerical	132,856	134,849		135,000
100 Salaries - All Other				
Total Salaries (100)	1,291,754	1,343,758	-	1,363,914
200 Employee Benefits	419,863	466,743		509,637
300 Purchased Professional and Technical Services	214	300		300
400 Purchased Property Services	-			
500 Other Purchased Services	2,858	3,000		3,000
591 Services Purchased From Another District Within the State	-			
592 Services Purchased From Another District Outside the State	-			
Total Other Purchased Services (500)	2,858	3,000	-	3,000
600 Supplies	43,553	34,100		34,200
700 Property	-			
800 Other Objects	605	1,000		1,000
810 Dues and Fees	-			
Total Other Objects (800)	605	1,000	-	1,000
TOTAL STUDENTS (2100)	1,758,847	1,848,901	-	1,912,051

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	267,013	272,662		275,662
133	Salaries - Sabbatical Leave	-	-		-
145	Salaries - Media Personnel - Certificated	247,211	250,920		254,471
152	Salaries - Secretarial and Clerical	131,175	133,143		135,743
162	Salaries - Media Personnel - Noncertificated.	164,181	166,643		169,843
100	Salaries - All Other				
	Total Salaries (100)	809,580	823,368	-	835,719
200	Employee Benefits	259,445	267,794		292,404
300	Purchased Professional and Technical Services	-			
400	Purchased Property Services	-			
500	Other Purchased Services	8,073	8,100		8,100
591	Services Purchased From Another District Within th	-			
592	Services Purchased From Another District Outside t	-			
	Total Other Purchased Services (500)	8,073	8,100	-	8,100
600	Supplies		33,551		34,000
644	Library Books	47,968	48,000		48,000
650	Periodicals	15,256	15,000		15,000
660	Audio Visual Materials	30,524	30,000		30,000
	Total Supplies (600)	93,748	126,551	-	127,000
700	Property	-			
800	Other Objects	9,632	10,600		9,900
810	Dues and Fees				
	Total Other Objects (800)	9,632	10,600	-	9,900
TOTAL INSTRUCTIONAL STAFF (2200)		1,180,478	1,236,413	-	1,273,123
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	124,160	125,000		126,000
115	Salaries - Supervisors and Directors	77,414	77,575		79,000
152	Salaries - Secretarial and Clerical	56,724	57,498		58,000
100	Salaries - All Other	-			
	Total Salaries (100)	258,298	260,073	-	263,000
200	Employee Benefits	78,547	85,042		92,857
300	Purchased Professional and Technical Services	51,838	90,642		83,883
400	Purchased Property Services	15,974	16,000		16,000
500	Other Purchased Services	134,865	135,000		136,000
591	Services Purchased From Another District Within th	-			
592	Services Purchased From Another District Outside t	-			
	Total Other Purchased Services (500)	134,865	135,000	-	136,000
600	Supplies	18,794	19,000		19,000
700	Property	-			
800	Other Objects	3,136	3,300		3,300
810	Dues and Fees	8,218	8,500		8,200
	Total Other Objects (800)	11,354	11,800	-	11,500
TOTAL DISTRICT ADMINISTRATION (2300)		569,670	617,557	-	622,240

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,686,404	1,711,700		1,647,350
152	Salaries - Secretarial and Clerical	792,066	803,947		808,947
100	Salaries - All Other	-			
	Total Salaries (100)	2,478,470	2,515,647	-	2,456,297
200	Employee Benefits	760,001	843,644		915,880
300	Purchased Professional and Technical Services	-			
400	Purchased Property Services	-			
500	Other Purchased Services	49,261	50,000		57,000
591	Services Purchased From Another District Within th	-			
592	Services Purchased From Another District Outside t	-			
	Total Other Purchased Services (500)	49,261	50,000	-	57,000
600	Supplies	-			
700	Property	-			
800	Other Objects	13,960	14,000		14,000
810	Dues and Fees	9,139	9,139		22,500
	Total Other Objects (800)	23,099	23,139	-	36,500
TOTAL SCHOOL ADMINISTRATION (2400)		3,310,831	3,432,430	-	3,465,677
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	346,416	329,011		310,375
200	Employee Benefits	116,261	115,855		126,502
300	Purchased Professional and Technical Services	17,103	10,409		17,409
400	Purchased Property Services	4,500	4,500		4,500
500	Other Purchased Services	10,877	10,900		14,862
591	Services Purchased From Another District Within th	-			
592	Services Purchased From Another District Outside t	-			
	Total Other Purchased Services (500)	10,877	10,900	-	14,862
600	Supplies	33,021	34,000		34,000
700	Property	-			
800	Other Objects	4,013	4,000		4,000
810	Dues and Fees	2,713	2,800		2,800
	Total Other Objects (800)	6,726	6,800	-	6,800
TOTAL CENTRAL (2500)		534,904	511,475	-	514,448
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	2,549,548	2,608,215		2,647,338
100	Salaries - All Other	-			
	Total Salaries (100)	2,549,548	2,608,215	-	2,647,338
200	Employee Benefits	991,079	1,063,239		1,160,951
300	Purchased Professional and Technical Services	149,782	150,000		150,000
400	Purchased Property Services	312,239	233,629		308,629
500	Other Purchased Services	269,295	270,000		395,000
591	Services Purchased From Another District Within th	-			
592	Services Purchased From Another District Outside t	-			
	Total Other Purchased Services (500)	269,295	270,000	-	395,000
600	Supplies	1,290,570	1,290,000		1,459,719
700	Property	-			
800	Other Objects	7,016	7,000		7,000
810	Dues and Fees	-			
	Total Other Objects (800)	7,016	7,000	-	7,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		5,569,529	5,622,083	-	6,128,637

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND		ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	27,183	27,600		28,900
171	Salaries - Supervisors	45,747	46,433		47,233
172	Salaries - Bus Drivers	1,272,982	1,292,077		1,319,180
173	Salaries - Mechanics and Other Garage Employees	142,329	144,464		146,000
174	Salaries - Other (Trainers, etc.)	-			
	Total Salaries (100)	1,488,241	1,510,574	-	1,541,313
210	Retirement	160,203	162,894		165,000
220	Social Security	109,101	110,000		117,910
240	Insurance (Health / Accident / Life)	167,638	187,755		210,285
270	Industrial Insurance	42,018	43,000		45,000
280	Unemployment Insurance				
	Total Benefits (200)	478,960	503,649	-	538,195
421	Water / Sewer	2,737	2,800		3,000
440	Repairs and Maintenance	4,345	4,400		4,500
441	Garage Equipment Repairs				
452	Rental of Equipment and Vehicles				
490	Other Purchased Property Services				
	Total Purchased Property Services (400)	7,082	7,200	-	7,500
511	Services from Other LEAs (In State)	-			
512	Services from Other LEAs (Out of State)	-			
513	Commercial	-			
514	Student Allowance	33,248	36,000		40,000
515	Payments in Lieu of Transportation - Subsistence	57,284	62,000		70,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)	-			
521	Property Insurance	13,650	16,000		18,000
522	Liability Insurance	-	-		
530	Communications (Telephone and Other)	4,222	4,500		4,600
580	Travel / Per Diem	28,857	30,000		30,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	137,261	148,500	-	162,600
610	Office Supplies	3,979	4,000		4,000
624	Motor Fuel	227,829	260,000		329,233
625	Natural Gas	9,783	10,000		11,000
626	Electricity	12,845	12,900		13,000
681	Lubricants	16,985	17,000		17,000
682	Tires and Tubes	32,837	33,000		36,000
683	Repair Parts for Buses and Other Vehicles	108,541	110,000		115,000
684	Repair Parts for Garage Equipment	5,440	5,500		6,000
689	Other Shop Supplies	-	-		
	Total Supplies (600)	418,239	452,400	-	531,233
730	Equipment	225	20,000		5,000
732	School Buses	-			
	Total Property (700)	225	20,000	-	5,000
810	Dues and Fees				
890	Miscellaneous Expenditures	16,693	17,000		17,000
891	Training	3,812	3,864		3,864
	Total Other Objects (800)	20,505	20,864	-	20,864
TOTAL STUDENT TRANSPORTATION (2700)		2,550,513	2,663,187	-	2,806,705

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
2900 OTHER SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)	15,474,772	15,932,046	-	16,722,881
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	48,497,713	50,322,905	-	52,048,203

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	400,000	600,000		600,000
5210 Transfers Out to Other Funds	(100,000)			
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(338,745)	285,000		100,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(38,745)	885,000	-	700,000

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 10 GENERAL FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	7,566,149	8,460,495	-	8,618,090
3000 Total State	37,835,230	37,175,567	-	38,840,113
4000 Total Federal	3,239,375	3,790,695	-	3,770,000
TOTAL REVENUES	48,640,754	49,426,757	-	51,228,203
EXPENDITURES BY OBJECT				
100 Salaries	31,191,173	32,092,945	-	32,460,778
200 Employee Benefits	10,904,650	11,698,891	-	12,736,426
300 Purchased Professional and Technical Services	737,661	702,447	-	701,592
400 Purchased Property Services	288,143	311,329	-	386,629
500 Other Purchased Services	843,950	860,000	-	1,014,062
600 Supplies	3,344,642	3,506,228	-	3,605,152
700 Property	897,318	813,119	-	800,000
800 Other Objects	290,176	337,946	-	343,564
TOTAL EXPENDITURES	48,497,713	50,322,905	-	52,048,203
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	143,041	(896,148)	-	(820,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(38,745)	885,000	-	700,000
NET CHANGE IN FUND BALANCE	104,296	(11,148)	-	(120,000)
FUND BALANCE - BEGINNING (From Prior Year)	26,852	131,148		120,000
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	131,148	120,000	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Adjustment to designated fund balance.

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	833,045	1,046,810	-	1,019,581
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	122,641	125,000		125,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	6,686	6,000		6,000
1800 Community Services Activities	4,339	4,500		4,500
1900 Other Revenues From Local Sources	143,369	141,500		141,500
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,110,080	1,323,810	-	1,296,581
3000 REVENUES FROM STATE SOURCES				
3115 Preschool	411,476	371,950		375,000
3209 Adult High School				
3210 Adult Basic Skills	134,135	135,768		142,000
3405 Social Security and Retirement	11,024	12,000		12,000
3900 Revenues from Other State Agencies				1,791
TOTAL REVENUES FROM STATE SOURCES	556,635	519,718	-	530,791
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	118,684	120,000		120,000
4580 Adult Education	45,300	46,000		46,000
4900 Other Revenues From Federal Sources	99,851	103,043		104,000
TOTAL REVENUES FROM FEDERAL SOURCES	263,835	269,043	-	270,000
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,930,550	2,112,571	-	2,097,372

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	700,445	789,424		762,688
200 Employee Benefits	198,134	227,043		238,395
300 Purchased Professional and Technical Services	1,000	1,000		1,000
400 Purchased Property Services	769	770		770
500 Other Purchased Services	21,368	22,000		22,000
600 Supplies	39,410	40,000		40,000
700 Property	4,574	4,500		4,500
800 Other Objects	22,233	9,757		9,750
810 Dues and Fees				
Total Other Objects (800)	22,233	9,757	-	9,750
TOTAL OTHER SERVICES (3200)	987,933	1,094,494	-	1,079,083
3300 COMMUNITY SERVICES				
100 Salaries	740,807	772,849		744,442
200 Employee Benefits	143,233	166,521		174,847
300 Purchased Professional and Technical Services	72,447	72,000		72,000
400 Purchased Property Services	12,975	12,000		12,000
500 Other Purchased Services	919	900		900
600 Supplies	89,047	90,000		90,000
700 Property	31,694	30,000		30,000
800 Other Objects	24,989	14,024		14,100
810 Dues and Fees				
Total Other Objects (800)	24,989	14,024	-	14,100
TOTAL COMMUNITY SERVICES (3300)	1,116,111	1,158,294	-	1,138,289
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,104,044	2,252,788	-	2,217,372

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	137,710	120,000		120,000
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	3,327			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	141,037	120,000	-	120,000

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,110,080	1,323,810	0	1,296,581
3000 Total State	556,635	519,718	-	530,791
4000 Total Federal	263,835	269,043	-	270,000
TOTAL REVENUES	1,930,550	2,112,571	-	2,097,372
EXPENDITURES BY OBJECT				
100 Salaries	1,441,252	1,562,273	0	1,507,130
200 Employee Benefits	341,367	393,564	-	413,242
300 Purchased Professional and Technical Services	73,447	73,000	-	73,000
400 Purchased Property Services	13,744	12,770	-	12,770
500 Other Purchased Services	22,287	22,900	-	22,900
600 Supplies	128,457	130,000	-	130,000
700 Property	36,268	34,500	-	34,500
800 Other Objects	47,222	23,781	-	23,830
TOTAL EXPENDITURES	2,104,044	2,252,788	-	2,217,372
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	(173,494)	(140,217)	-	(120,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	141,037	120,000	-	120,000
NET CHANGE IN FUND BALANCE	(32,457)	(20,217)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	52,674	20,217		-
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	20,217	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 31 DEBT SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	4,917,518	4,020,904	-	3,767,578
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	49,646			48,716
TOTAL REVENUES FROM LOCAL SOURCES	4,967,164	4,020,904	-	3,816,294
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	4,967,164	4,020,904	-	3,816,294

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	696,476	526,925		371,000
840 Redemption of Principal	3,450,000	3,465,000		3,620,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	30,294	71,645		118,580
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	4,176,770	4,063,570	0	4,109,580

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds	9,580	9,580		9,580
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	9,580	9,580	-	9,580

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	4,967,164	4,020,904	-	3,816,294
3000 Total State	-	-	-	-
TOTAL REVENUES	4,967,164	4,020,904	-	3,816,294
EXPENDITURES BY OBJECT				
800 Other Objects	4,176,770	4,063,570	-	4,109,580
TOTAL EXPENDITURES	4,176,770	4,063,570	-	4,109,580
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURE	790,394	(42,666)	-	(293,286)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	9,580	9,580	-	9,580
NET CHANGE IN FUND BALANCE	799,974	(33,086)	-	(283,706)
FUND BALANCE - BEGINNING (From Prior Year)	332,392	1,132,366		1,099,280
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,132,366	1,099,280	-	815,574

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,448,133	2,676,647	0	2,551,042
1500 Earnings on Investments	29,957	17,000		15,000
1900 Other Revenues From Local Sources	613,169	133,000		135,000
TOTAL REVENUES, LOCAL SOURCES	3,091,259	2,826,647	0	2,701,042
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	575,616	1,163,357		300,000
TOTAL REVENUES, STATE SOURCES	575,616	1,163,357	0	300,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	17,733			
TOTAL REVENUES, FEDERAL SOURCES	17,733	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,684,608	3,990,004	0	3,001,042

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services	0	420,000		425,000
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	420,000	0	425,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)	0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	420,000	0	425,000
4502 BUILDING ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services	43,849	23,733		65,000
400 Purchased Property Services				
460 Construction and Remodeling	370,952	366,759		616,759
Total Property (400)	370,952	366,759	0	616,759
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				47,000
720 Buildings				
731 Machinery				
732 School Buses	455,131	424,382		610,000
733 Furniture and Fixtures	55,548	35,000		50,000
734 Technology Equipment				200,000
735 Non-Bus Vehicles	59,002	72,358		90,000
739 Other Equipment	834,930	887,340		783,515
Total Property (700)	1,404,611	1,419,080	0	1,780,515
800 Other Objects	38,187	40,000		25,000
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	38,187	40,000	0	25,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	1,857,599	1,849,572	0	2,487,274
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	1,857,599	2,269,572	0	2,912,274

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(537,710)	(720,000)		(720,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(24,762)	(2,500,000)		400,000
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(562,472)	(3,220,000)	-	(320,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	3,091,259	2,826,647	-	2,701,042
3000 Total State	575,616	1,163,357	-	300,000
4000 Total Federal	17,733	-	-	-
TOTAL REVENUES	3,684,608	3,990,004	-	3,001,042
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	43,849	23,733	-	65,000
400 Purchased Property Services	370,952	786,759	-	1,041,759
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	1,404,611	1,419,080	-	1,780,515
800 Other Objects	38,187	40,000	-	25,000
TOTAL EXPENDITURES	1,857,599	2,269,572	-	2,912,274
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,827,009	1,720,432	-	88,768
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(562,472)	(3,220,000)	-	(320,000)
NET CHANGE IN FUND BALANCE	1,264,537	(1,499,568)	-	(231,232)
FUND BALANCE - BEGINNING (From Prior Year)	466,263	1,730,800		231,232
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	1,730,800	231,232	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	16,775	15,000		12,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	16,775	15,000	0	12,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	16,775	15,000	0	12,000

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				976,346
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	976,346

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	100,000			
5900 Other Financing Sources (Uses) (Add Explanation)		(15,000)		964,346
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	100,000	(15,000)	-	964,346

ANNUAL FINANCIAL REPORT

8/25/2004

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	16,775	15,000.00	-	12,000.00
3000 Total State	-	-	-	-
TOTAL REVENUES	16,775	15,000	-	12,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	976,346
TOTAL EXPENDITURES	-	-	-	976,346
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	16,775	15,000	-	(964,346)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	100,000	(15,000)	-	964,346
NET CHANGE IN FUND BALANCE	116,775	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	116,775	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made: _____

Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs of replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	6,533	6,000		5,500
1610 Sales to Students	1,150,087	1,200,000		1,150,000
1620 Sales to Adults	66,473	70,000		65,000
1690 Other Revenues From Local Sources	4,800	5,000		5,000
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,227,893	1,281,000	0	1,225,500
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	336,898	310,000		330,000
3770 School Lunch				
TOTAL REVENUES, STATE SOURCES	336,898	310,000	0	330,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	205,502	205,502		205,000
4572 Lunch Reimbursement (Free and Reduced Meals)	842,229	550,000		690,357
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	126,791	130,000		130,000
4575 Child and Adult Care Food Program	711	700		700
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	0			
4970 Donated Commodities	225,941	218,137		200,000
TOTAL REVENUES, FEDERAL SOURCES	1,401,174	1,104,339	0	1,226,057
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	2,965,965	2,695,339	0	2,781,557

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,118,627	1,130,632		1,147,591
200 Employee Benefits	307,812	336,106		366,994
300 Purchased Professional and Technical Services	2,500	2,500		2,500
400 Purchased Property Services	9,819	10,000		10,000
500 Other Purchased Services	1,299	1,300		1,300
600 Non-Food Supplies	46,305	50,000		50,000
630 Food	1,215,598	1,314,805		1,347,691
Total Supplies (600)	1,261,903	1,364,805	0	1,397,691
700 Property	14,329	28,691		30,000
780 Depreciation - Enterprise Funds				
Total Property (700)	14,329	28,691	0	30,000
800 Other Objects	106,982	21,000		126,730
810 Dues and Fees				
Total Other Objects (800)	106,982	21,000	0	126,730
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	2,823,271	2,895,034	0	3,082,806

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	(36,678)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(36,678)	-	-	-

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,227,893	1,281,000	-	1,225,500
3000 Total State	336,898	310,000	-	330,000
4000 Total Federal	1,401,174	1,104,339	-	1,226,057
TOTAL REVENUES	2,965,965	2,695,339	-	2,781,557
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,118,627	1,130,632	-	1,147,591
200 Employee Benefits	307,812	336,106	-	366,994
300 Purchased Professional and Technical Services	2,500	2,500	-	2,500
400 Purchased Property Services	9,819	10,000	-	10,000
500 Other Purchased Services	1,299	1,300	-	1,300
600 Supplies	1,261,903	1,364,805	-	1,397,691
700 Property	14,329	28,691	-	30,000
800 Other Objects	106,982	21,000	-	126,730
TOTAL EXPENSES/EXPENDITURES	2,823,271	2,895,034	-	3,082,806
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	142,694	(199,695)	-	(301,249)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(36,678)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	106,016	(199,695)	-	(301,249)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	394,928	500,944		301,249
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	500,944	301,249	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments				
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)	0	0	0	0
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
200 Employee Benefits				
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	0	0	0	0

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

8/30/2004

03 Box Elder SUMMARY - ALL FUNDS	ACTUAL FY 2003	FINAL BUDGET FY 2004	ACTUAL FY 2004	ORIGINAL BUDGET FY 2005
REVENUES BY SOURCE				
1000 Total Local	17,979,320	17,927,856	-	17,669,507
3000 Total State	39,304,379	39,168,642	-	40,000,804
4000 Total Federal	4,922,117	5,164,077	-	5,266,057
TOTAL REVENUES	62,205,816	62,260,575	-	62,936,468
EXPENDITURES BY OBJECT				
100 Salaries	33,751,052	34,785,850	-	35,115,499
200 Employee Benefits	11,553,829	12,428,561	-	13,516,662
300 Purchased Professional and Technical Services	857,457	801,680	-	842,092
400 Purchased Property Services	682,658	1,120,858	-	1,451,158
500 Other Purchased Services	867,536	884,200	-	1,038,262
600 Supplies	4,735,002	5,001,033	-	5,132,843
700 Property	2,352,526	2,295,390	-	2,645,015
800 Other Objects	4,659,337	4,486,297	-	5,605,050
TOTAL EXPENDITURES	59,459,397	61,803,869	-	65,346,581
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,746,419	456,706	-	(2,410,113)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(387,278)	(2,220,420)	-	1,473,926
NET CHANGE IN FUND BALANCE	2,359,141	(1,763,714)	-	(936,187)
FUND BALANCE - BEGINNING (From Prior Year)	1,273,109	3,515,475	-	1,751,761
Adjustments to Beginning Fund Balance	-	-	-	-
FUND BALANCE - ENDING	3,632,250	1,751,761	-	815,574

EOF

ANNUAL FINANCIAL REPORT

8/25/2004

03 Box Elder

Detail Schedule of Property Tax

	2002-2003		2003-2004			2004-2005	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001807	3,177,433	.001825	3,673,654		.001800	3,330,930
Voted Leeway (53A-17a-133)	.000588	1,033,941	.000600	1,207,596		.000600	1,110,310
Board Leeway (53A-17a-134) (Class Size Re	.000392	689,294	.000400	712,748		.000400	740,207
Board Leeway (53A-17a-151) (Reading Program)						.000121	223,913
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000128	225,076	.000126	224,516		.000126	233,016
Tort Liability (63-30-27)	.000062	109,021	.000058	103,350		.000053	98,048
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		169,189		300,815			443,449
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Tran		36,830		11,300			35,000
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Lia		17,840		6,400			18,000
Tax Sales and Redemptions & Other	xxx	867,846	xxx	875,901		xxx	685,203
Judgement Recovery (59-2-1328)		0		85,190		.000022	39,864
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002977	6,326,470	.003009	7,201,470	0	.003122	6,957,940
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000392	689,294	.000467	903,059		.000474	877,094
Vehicle Fees in Lieu of Tax (59-2-405)		112,792		112,792			101,000
Tax Sales and Redemptions & Other	xxx	30,959	xxx	30,959		xxx	41,487
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000392	833,045	.000467	1,046,810	0	.000474	1,019,581
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A	.002314	4,068,943	.001684	3,201,723		.001628	3,012,578
Vehicle Fees in Lieu of Tax (59-2-405)		665,821		604,181			555,000
Tax Sales and Redemptions & Other	xxx	182,754	xxx	215,000		xxx	200,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.002314	4,917,518	.001684	4,020,904	0	.001628	3,767,578
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thr	.000732	1,287,151	.000745	1,503,749		.000748	1,384,486
10% of Basic (53A-17a-145)	.000420	738,528	.000434	788,146		.000436	806,825
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		210,623		215,014			300,000
Tax Sales and Redemptions & Other	xxx	211,831	xxx	84,548		xxx	59,731
Judgement Recovery (59-2-1328)			.000048	85,190			
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001152	2,448,133	.001227	2,676,647	0	.001184	2,551,042
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.006835	14,525,166	.006387	14,945,831	0	.006408	14,296,141

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2003):** Because of the new Annual Financial Report format the 2003 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2003 actual and fiscal year 2004 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Budgeted Column (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2004 budget column
- c. **Budgeted Column (Next Year):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted rate is equal to or less than the certified rate.
- b. **August 15** if the adopted rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

Please send (only) the Property Tax Detail Report to:

- * Kerry Chapman
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134

The electronic form of the budget will be sent in to USOE at the time the actual AFR & APR are submitted.

- * School Finance & Statistics
c/o Richard Tolley
250 East 500 South
Salt Lake City, Utah 84111

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: **(1)** an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and **(2)** an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **December 31**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Richard Tolley
rtolley@usoe.k12.ut.us

Please send the signature page to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Room 211
State Capitol
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)